



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0317-92260829

**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Heather Mumby **Phone #:** (406) 756-4560

(Signature)

(Date)

**Chair, Board of Trustees:** Kevin Fox

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Singer/Songwriter Music	STATE		
111	Madison Fund	LOCAL		
112	Breakfast in the Classroom	LOCAL		
113	Medicaid	STATE		State
114	SPED Placement Fees	LOCAL		
115	SPED Tuition	LOCAL		
122	FoodCorps Mileage	FEDERAL		
123	Greenhouse Fund	LOCAL		
124	SPED Ice Cream Sales	LOCAL		
126	Masonic Foundation	LOCAL		
127	Montana Wild	STATE		
145	Gifted and Talented	STATE		State
146	Gifted and Talented	STATE		State
311	IEFA	LOCAL		
325	Title I - Schoolwide	FEDERAL		Federal
326	Title I - Schoolwide	FEDERAL		Federal
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	Academic Achievement Award	STATE		84.358A
755	Technology Fees	LOCAL		
756	Science Fund	LOCAL		
757	Science Olympiad	LOCAL		
763	Athletics	LOCAL		
764	Local	LOCAL		
766	Flex Dollars	LOCAL		
767	Art Fund	LOCAL		
768	Music Fund	LOCAL		
777	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
910	Budget Amendment			
911	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	146,304.68	55,236.93		3,649.60
02	Taxes Receivable - Real and Personal (120-149)	9,378.65	3,452.43		
03	Taxes Receivable - Protested (150-159)	0.02	5.55		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	155,683.35	58,694.91		3,649.60
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	265.26			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	265.26			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	9,378.67	3,457.98		90.60
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	146,039.42	55,236.93		3,559.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	146,039.42	55,236.93		3,559.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	155,683.35	58,694.91		3,649.60

# Trustees' Financial Summary

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**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(192.25)	69,560.56	126,236.43	
02	Taxes Receivable - Real and Personal (120-149)	5.54			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	(186.71)	69,560.56	126,236.43	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			244.72	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			244.72	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5.54		338.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(192.25)	69,560.56	125,653.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(192.25)	69,560.56	125,653.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	(186.71)	69,560.56	126,236.43	

# Trustees' Financial Summary

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15 Flathead County

0317 Cayuse Prairie Elem

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,414.84	5,610.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,414.84	5,610.29
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>			1,414.84	5,610.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,414.84	5,610.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,414.84	5,610.29

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15 Flathead County

0317 Cayuse Prairie Elem

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**0317 Cayuse Prairie Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,821.83			740,359.26
02	Taxes Receivable - Real and Personal (120-149)	207.98			3,090.60
03	Taxes Receivable - Protested (150-159)	0.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,029.83			743,449.86
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	12.46			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	12.46			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	208.00			3,090.60
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,809.37			740,359.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,809.37			740,359.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,029.83			743,449.86

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**0317 Cayuse Prairie Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**0317 Cayuse Prairie Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			26,145.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			26,145.68	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			26,145.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			26,145.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			26,145.68	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,905.60	58,126.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,905.60	58,126.94		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,905.60	58,126.94		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	4,905.60	58,126.94		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,905.60	58,126.94		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	396,908.05	408,949.72
1112	District Levy - Personal Property	1,244.39	2,726.13
1190	Penalties and Interest on Taxes	1,346.68	1,004.28
1510	Interest Earnings	1,397.32	1,789.75
3110	Direct State Aid	594,796.08	697,820.82
3111	Quality Educator	62,056.80	61,948.70
3112	At Risk Student	16,759.94	15,916.38
3113	Indian Education For All	4,528.80	4,906.80
3114	American Indian Achievement Gap	0.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	60,721.16	65,350.55
3116	Data For Achievement	3,330.00	4,700.00
3118	Natural Resource Development	4,238.61	7,377.63
3120	State Guaranteed Tax Base Aid	220,370.04	252,301.68
3444	State School Block Grant	30,601.70	30,601.70
3445	State Combined Fund School Block Grant	901.91	901.91
3446	SB96 Block Grant Reimbursement	758.86	0.00
3447	SB96 Combined Block Grant Reimbursement	224.26	0.00
6100	Material Prior Period Revenue Adjustments	35,164.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,435,348.96</b>	<b>1,556,501.05</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	520,827.45	559,041.90
			2XX Personal Services - Employee Benefits	87,255.24	96,942.09
			3XX Purchased Professional and Technical Services	2,662.50	25,257.55
			5XX Other Purchased Services	1,629.16	3,057.68
			6XX Supplies and Materials	12,668.10	65,615.08
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	34,876.12	42,603.95
			2XX Personal Services - Employee Benefits	5,257.58	5,472.11
			3XX Purchased Professional and Technical Services	245.00	215.00
			5XX Other Purchased Services	620.53	691.37
			6XX Supplies and Materials	623.83	397.28
			8XX Other Expenditures	130.00	0.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	31,152.26	31,928.00

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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0317 Cayuse Prairie Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	6,572.18	6,567.43
			6XX Supplies and Materials	548.07	1,861.34
			810 Dues and Fees	100.00	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	30,192.20	31,245.67
			2XX Personal Services - Employee Benefits	3,943.71	4,095.44
			5XX Other Purchased Services	261.80	24.84
			6XX Supplies and Materials	3,863.99	3,510.66
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	85,411.81	87,895.84
			2XX Personal Services - Employee Benefits	11,387.87	11,389.24
			3XX Purchased Professional and Technical Services	12,089.46	3,939.84
			5XX Other Purchased Services	10,924.95	12,212.89
			6XX Supplies and Materials	5,681.00	23,471.64
			810 Dues and Fees	12,550.12	14,049.76
			8XX Other Expenditures	285.82	370.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	26,738.80	20,621.84
			2XX Personal Services - Employee Benefits	4,826.45	2,624.74
			3XX Purchased Professional and Technical Services	10,860.21	7,642.43
			6XX Supplies and Materials	2,656.85	1,793.02
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	65,333.67	72,865.92
			2XX Personal Services - Employee Benefits	12,592.61	13,202.27
			3XX Purchased Professional and Technical Services	746.02	1,088.18
			4XX Purchased Property Services	78,836.00	55,748.31
			5XX Other Purchased Services	16,173.63	18,116.40
			6XX Supplies and Materials	31,498.95	15,272.77
			810 Dues and Fees	0.00	130.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	13,346.87	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	4,000.00	0.00
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	125,070.59	171,584.09
			2XX Personal Services - Employee Benefits	29,071.66	34,488.51
			3XX Purchased Professional and Technical Services	43.74	2,186.26
			5XX Other Purchased Services	116.32	6,520.41
			6XX Supplies and Materials	1,265.31	1,476.49
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	9.90	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>35XX Extracurricular - Athletics</b>			
			810 Dues and Fees	0.00	200.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	3,717.95	3,941.78
<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	8,113.75	7,570.03
			2XX Personal Services - Employee Benefits	420.88	1,328.63
<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	1,283.80	0.00
			6XX Supplies and Materials	147.94	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	3,853.41	3,899.49
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	13,339.84	12,885.82
			2XX Personal Services - Employee Benefits	0.00	165.04
			3XX Purchased Professional and Technical Services	3,000.00	4,350.00
			5XX Other Purchased Services	0.00	2,617.81
			6XX Supplies and Materials	857.77	371.17
			810 Dues and Fees	490.00	0.00
<b>910</b>	<b>Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	5,880.88	10,259.72
			2XX Personal Services - Employee Benefits	2,026.44	1,193.87
			5XX Other Purchased Services	175.00	0.00
			6XX Supplies and Materials	10,144.95	12,619.95
<b>999</b>	<b>Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	3,000.00	0.00
<b>910</b>	<b>Budget Amendment</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	25,270.36	14,939.15
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	7,329.00	17,625.22
			2XX Personal Services - Employee Benefits	2,565.00	8,099.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,396,565.30</u>	<u>1,559,285.77</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**15 Flathead County**

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					148,824.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,556,501.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,559,285.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146,039.42	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	102,928.30	145,653.28
	1112 District Levy - Personal Property	323.14	807.19
	1190 Penalties and Interest on Taxes	349.24	318.01
	1510 Interest Earnings	248.97	291.00
	2220 County On-Schedule Trans Reimb	8,817.97	13,817.50
	3210 State On-Schedule Trans Reimb	8,817.98	13,817.51
	3444 State School Block Grant	4,828.59	4,828.59
	3446 SB96 Block Grant Reimbursement	198.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>126,512.24</u>	<u>179,533.08</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	13,873.86	13,351.00
			2XX Personal Services - Employee Benefits	1,231.76	1,128.82
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	7,292.17	6,937.72
			2XX Personal Services - Employee Benefits	1,232.12	821.11
		27XX	Student Transportation Services		
			5XX Other Purchased Services	89,270.91	155,013.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>112,900.82</u>	<u>177,252.63</u>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	52,956.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,533.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	177,252.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	55,236.93	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	114.04	97.64
	1621 Lunch Sales	33,794.04	32,821.33
	4550 Federal Child Nutrition	29,797.60	35,416.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>63,705.68</b>	<b>68,335.48</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	14,592.04	25,530.18
			2XX Personal Services - Employee Benefits	3,230.98	5,258.93
			6XX Supplies and Materials	41,199.20	43,758.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,022.22	74,548.05

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						9,771.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,335.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,548.05 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,559.00 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	20,398.49	371.14
	1112 District Levy - Personal Property	10.08	68.88
	1190 Penalties and Interest on Taxes	39.15	18.55
	1510 Interest Earnings	6.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,454.36	458.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	13,992.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,992.00	0.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					-650.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					458.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-192.25 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	327.23	549.59
	2240 County Retirement Distribution	209,351.95	189,821.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>209,679.18</u>	<u>190,370.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	95,538.71	101,927.93	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	6,538.21	7,863.37	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,802.50	6,016.54	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	5,182.29	5,145.83	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,380.66	16,972.66	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,830.81	4,520.97	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	11,076.37	12,599.26	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	25,439.95	35,882.47	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,390.04	1,451.84	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,881.86	1,770.18	
	910	Food Services				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	299.61	0.00	
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,584.35	5,020.04	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				177,945.36	199,171.09	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					78,360.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					190,370.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					199,171.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,560.56	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>111 Madison Fund</b>		
	1900 Other Revenue from Local Sources	3,000.00
<b>112 Breakfast in the Classroom</b>		
	1900 Other Revenue from Local Sources	5,000.00
<b>113 Medicaid</b>		
	3355 Medicaid - Miscellaneous	6,838.90
<b>114 SPED Placement Fees</b>		
	1900 Other Revenue from Local Sources	800.00
<b>115 SPED Tuition</b>		
	1320 Tuition from Schl Dists Within State	74,149.57
<b>122 FoodCorps Mileage</b>		
	1900 Other Revenue from Local Sources	1,600.00
<b>123 Greenhouse Fund</b>		
	1900 Other Revenue from Local Sources	3,447.35
<b>124 SPED Ice Cream Sales</b>		
	1900 Other Revenue from Local Sources	193.65
<b>127 Montana Wild</b>		
	3290 State - Other State Grants	2,298.50
<b>145 Gifted and Talented</b>		
	3600 State Gifted & Talented Reimbursement	5,460.00
<b>311 IEFA</b>		
	1900 Other Revenue from Local Sources	10,671.00
<b>325 Title I - Schoolwide</b>		
	4200 Title I, Part A, Improving Basic Programs	2,509.00
<b>326 Title I - Schoolwide</b>		
	4200 Title I, Part A, Improving Basic Programs	114,283.00
<b>415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,544.44
<b>416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,040.20
<b>755 Technology Fees</b>		
	1900 Other Revenue from Local Sources	1,735.00
<b>756 Science Fund</b>		
	1900 Other Revenue from Local Sources	4,977.12
<b>757 Science Olympiad</b>		
	1900 Other Revenue from Local Sources	438.00
<b>763 Athletics</b>		
	1900 Other Revenue from Local Sources	900.00





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**764 Local**

1510 Interest Earnings	600.40
1900 Other Revenue from Local Sources	1,749.65

**766 Flex Dollars**

1900 Other Revenue from Local Sources	3,301.49
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**767 Art Fund**

1900 Other Revenue from Local Sources	3,756.50
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**768 Music Fund**

1900 Other Revenue from Local Sources	184.50
5700 Resources Transferred from Other School Districts or Cooperatives	3,941.78

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

**267,420.05**

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>101</b>	<b>Singer/Songwriter Music</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		372.00
			<b>101 Subtotal</b>		372.00
<b>113</b>	<b>Medicaid</b>				
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		205.45
			2XX Personal Services - Employee Benefits		16.25
			<b>113 Subtotal</b>		221.70
<b>115</b>	<b>SPED Tuition</b>				
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		33,753.95
			2XX Personal Services - Employee Benefits		10,362.84
			3XX Purchased Professional and Technical Services		225.00
			5XX Other Purchased Services		1,405.42
			6XX Supplies and Materials		565.53
			8XX Other Expenditures		100.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			5XX Other Purchased Services		202.50
			<b>115 Subtotal</b>		46,615.24
<b>122</b>	<b>FoodCorps Mileage</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		644.59
			<b>122 Subtotal</b>		644.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
123	Greenhouse Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		56.16
		6XX	Supplies and Materials		856.65
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services		3,000.00
		6XX	Supplies and Materials		1,551.99
			<b>123 Subtotal</b>		<b>5,464.80</b>
124	SPED Ice Cream Sales				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		335.86
		8XX	Other Expenditures		500.00
			<b>124 Subtotal</b>		<b>835.86</b>
126	Masonic Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		2,128.00
			<b>126 Subtotal</b>		<b>2,128.00</b>
127	Montana Wild				
	710	School Sponsored Extracurricular Activities			
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services		2,298.50
			<b>127 Subtotal</b>		<b>2,298.50</b>
146	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
	1XXX	Instruction			
		6XX	Supplies and Materials		5,460.00
			<b>146 Subtotal</b>		<b>5,460.00</b>
311	IEFA				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		1,500.00
		2XX	Personal Services - Employee Benefits		500.00
		3XX	Purchased Professional and Technical Services		8,531.20
		6XX	Supplies and Materials		139.80
			<b>311 Subtotal</b>		<b>10,671.00</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
325	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,310.13
			2XX Personal Services - Employee Benefits		1,099.05
			6XX Supplies and Materials		405.45
			<b>325 Subtotal</b>		<b>2,814.63</b>
326	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		76,686.00
			2XX Personal Services - Employee Benefits		36,077.92
			5XX Other Purchased Services		179.90
			6XX Supplies and Materials		1,223.21
			<b>326 Subtotal</b>		<b>114,167.03</b>
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,143.52
			2XX Personal Services - Employee Benefits		1,536.09
			6XX Supplies and Materials		2,590.00
			<b>415 Subtotal</b>		<b>10,269.61</b>
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,470.94
			2XX Personal Services - Employee Benefits		1,843.99
			<b>416 Subtotal</b>		<b>5,314.93</b>
465	Academic Achievement Award				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,334.86
			<b>465 Subtotal</b>		<b>1,334.86</b>
757	Science Olympiad				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		209.75
			6XX Supplies and Materials		110.00
			<b>757 Subtotal</b>		<b>319.75</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0317-92260829

**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
<b>764</b>	<b>Local</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		2,025.00
			5XX Other Purchased Services		84.05
			6XX Supplies and Materials		1,619.45
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			2XX Personal Services - Employee Benefits		396.13
			5XX Other Purchased Services		455.00
			<b>764 Subtotal</b>		<u>4,579.63</u>
<b>766</b>	<b>Flex Dollars</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			2XX Personal Services - Employee Benefits		126.55
			<b>766 Subtotal</b>		<u>126.55</u>
<b>768</b>	<b>Music Fund</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			3XX Purchased Professional and Technical Services		20.00
			6XX Supplies and Materials		1,125.36
			<b>768 Subtotal</b>		<u>1,145.36</u>
<b>777</b>	<b>IDEA Part B (Trans from Coop)</b>				
	<b>456</b>	<b>IDEA, Part B, Children with Disabilities</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		1,808.14
			5XX Other Purchased Services		142.31
			6XX Supplies and Materials		1,924.81
			<b>777 Subtotal</b>		<u>3,875.26</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>218,659.30</u></u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0317-92260829

**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					76,892.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					267,420.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					218,659.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					125,653.71 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Singer/Songwriter Music	0.00	372.00	-372.00
111 Madison Fund	3,000.00	0.00	3,000.00
112 Breakfast in the Classroom	5,000.00	0.00	5,000.00
113 Medicaid	6,838.90	221.70	6,617.20
114 SPED Placement Fees	800.00	0.00	800.00
115 SPED Tuition	74,149.57	46,615.24	27,534.33
122 FoodCorps Mileage	1,600.00	644.59	955.41
123 Greenhouse Fund	3,447.35	5,464.80	-2,017.45
124 SPED Ice Cream Sales	193.65	835.86	-642.21
126 Masonic Foundation	0.00	2,128.00	-2,128.00
127 Montana Wild	2,298.50	2,298.50	0.00
145 Gifted and Talented	5,460.00	0.00	5,460.00
146 Gifted and Talented	0.00	5,460.00	-5,460.00
311 IEFA	10,671.00	10,671.00	0.00
325 Title I - Schoolwide	2,509.00	2,814.63	-305.63
326 Title I - Schoolwide	114,283.00	114,167.03	115.97
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,544.44	10,269.61	1,274.83
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,040.20	5,314.93	-1,274.73
465 Academic Achievement Award	0.00	1,334.86	-1,334.86
755 Technology Fees	1,735.00	0.00	1,735.00
756 Science Fund	4,977.12	0.00	4,977.12
757 Science Olympiad	438.00	319.75	118.25
763 Athletics	900.00	0.00	900.00
764 Local	2,350.05	4,579.63	-2,229.58
766 Flex Dollars	3,301.49	126.55	3,174.94
767 Art Fund	3,756.50	0.00	3,756.50
768 Music Fund	4,126.28	1,145.36	2,980.92
777 IDEA Part B (Trans from Coop)	0.00	3,875.26	-3,875.26



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

**Total**

267,420.05

218,659.30

48,760.75



# Trustees' Financial Summary

**FY2015-16**

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**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.25	10.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9.25</u>	<u>10.95</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					1,403.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,414.84 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**15 Flathead County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.10	43.28
	5300 Operating Transfers from Other Funds	3,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,017.10</b>	<b>43.28</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	5,567.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,610.29	(5)





# Trustees' Financial Summary

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15 Flathead County

0317 Cayuse Prairie Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6,294.97	8,836.97
	1112 District Levy - Personal Property	2,693.75	60.75
	1190 Penalties and Interest on Taxes	30.59	22.12
	1510 Interest Earnings	27.29	84.42
	3281 State Technology Aid	1,443.65	1,530.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,490.25</u>	<u>10,534.42</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,352.34	7,925.61
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		415.00	39.50
		6XX Supplies and Materials		902.97	612.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,670.31</u>	<u>8,577.92</u>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					11,852.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,534.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,577.92 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,809.37 (5)



# Trustees' Financial Summary

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**15 Flathead County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	125,698.24	128,611.62
	1112 District Levy - Personal Property	353.73	856.60
	1190 Penalties and Interest on Taxes	408.87	316.76
	1510 Interest Earnings	3,617.57	5,138.12
	3120 State Guaranteed Tax Base Aid	11,420.04	7,074.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>141,498.45</u>	<u>141,997.65</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			850 Interest on Debt	<u>25,850.00</u>	<u>25,850.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>25,850.00</u>	<u>25,850.00</u>

#### Schedule Of Changes Worksheet

**Fund Code 50**

Beginning Fund Balance	624,211.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,997.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,850.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	740,359.26	(5)



# Trustees' Financial Summary

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15 Flathead County

0317 Cayuse Prairie Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	30,285.71	21,088.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>30,285.71</u>	<u>21,088.41</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	36,029.14	20,244.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>36,029.14</u>	<u>20,244.91</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	25,302.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,088.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,244.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,145.68	(5)

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	88,821.10	94,711.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	1,273.35	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	559,110.40	584,972.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	50.08	38,686.56
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	24,230.45	21,421.42
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	15,666.25	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	13,992.00	5,320.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	35,532.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	35,532.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,844.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	51,166.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	245,922.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

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**\*\* Recalculated \*\***

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	189,209.31	0.00	0.00	0.00	0.00
280	1XXX	2XX	42,588.36	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,186.26	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	6,520.41	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,476.49	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,941.78	0.00	0.00	0.00	0.00
<b>Totals</b>			245,922.61	0.00	0.00	0.00	0.00

245,922.61

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0317-92260829

**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	57,250.00	0.00	0.00	0.00	57,250.00
Land Improvements	203,041.42	0.00	0.00	15,150.98	187,890.44
Buildings	2,782,592.25	0.00	0.00	47,247.15	2,735,345.10
Machinery and Equipment	110,116.11	0.00	832.35	0.00	110,948.46
Totals at Historical Cost	3,152,999.78	0.00	832.35	62,398.13	3,091,434.00
Depreciation					
Improvement Accum	142,770.66	0.00	0.00	14,700.02	128,070.64
Building Accum	558,218.44	0.00	57,966.59	0.00	616,185.03
Machinery and Equipment Accum	41,971.48	0.00	13,069.36	6,067.98	48,972.86
Total Accumulated Depreciation	742,960.58	0.00	71,035.95	20,768.00	793,228.53
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,410,039.20	0.00	-70,203.60	41,630.13	2,298,205.47

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0317-92260829

**\*\* Recalculated \*\***

**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	45,624.17	4,873.05	0.00	0.00	50,497.22	0.00	50,497.22
Total Governmental Activity							
Non-bond Long-Term Liabilities	45,624.17	4,873.05	0.00	0.00	50,497.22	0.00	50,497.22
<b>Bond(s)</b>							
06/15/2011	1,950,000.00	0.00	0.00	0.00	1,950,000.00	0.00	1,950,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,950,000.00	0.00	0.00	0.00	1,950,000.00	0.00	1,950,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

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# Trustees' Financial Summary

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**15 Flathead County**

**0317 Cayuse Prairie Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	168,847.82	0.00	0.00	168,847.82
Net Pension - TRS	1,280,555.00	136,979.00	0.00	1,417,534.00